

II.

Answer

2.01 Pursuant to FRCP 8(b)(3), CNB generally denies all allegations except as expressly admitted herein.

2.02 With respect to jurisdiction and venue, and only to the extent that Plaintiffs' Complaint is a motion to quash the summons issued by the IRS, CNB admits that the United States District Court for the Western District of Texas, Midland-Odessa Division, has jurisdiction of this cause and that venue is proper in said court.

2.03 With respect to the factual averments contained in Paragraphs 14 and 20 of Plaintiffs' Complaint, CNB denies these allegations on the basis that it lacks knowledge or information sufficient to form a belief as to the truth of allegations.

III.

Affirmative Defenses

3.01 For further answer, CNB states that it is an innocent recipient of the summons at issue in this cause and has complied with requirements imposed by law. Accordingly, no judgment against CNB would be proper in this cause.

IV.


Affirmative Relief

4.01 Pursuant to 12 U.S.C. §3415 and such other statutes and laws as may be appropriate, CNB seeks recovery of its costs associated with this action and any compliance with the summons at issue.

Prayer

WHEREFORE PREMISES CONSIDERED, Community National Bank, N.A. prays that no relief be entered against it except for an Order that is complying with the summons issued by the Internal Revenue Service and then only if the Court concludes that the summons at issue is proper, enforceable and free of defect. Community National Bank, N.A. also seeks recovery of costs associated with the issuance of the summons and any compliance with the summons, if such compliance is ordered.

Respectfully submitted,



W. Clark Lea

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OF

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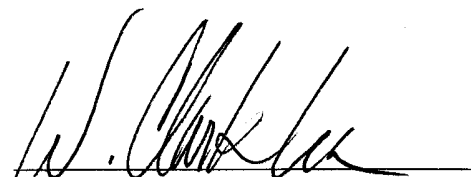
**ATTORNEY FOR COMMUNITY NATIONAL
BANK, N.A.**

CERTIFICATE OF SERVICE

I hereby certify that on the 27th day of October 2010, a true and correct copy of the foregoing document was forwarded via certified mail, return receipt requested, to the following counsel of record:

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